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ABSTRACT

A revision of a report introduced as evidence in the school finance case Levittown v. Nyquist, this report analyzes the way educational revenues are raised and distributed in New York State and demonstrates the impact of these methods on educational services. The study was based on 1974-75 official New York State data and utilized analytic procedures used by the State Education Department in preparing its financial reports. Overall findings indicate that there is a wide range of property valuation per pupil among districts of the state, that expenditures per pupil vary directly with property value differentials, that state aid fails to offset that pattern, and that the result is a systematic discrimination in the educational opportunity provided to the public school pupils of New York State. (Author/JM)

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ANALYSIS OF DATA CONTAINED IN "SCHOOL DISTRICT BASIC FISCAL DATA, 1974-1975" and "NEW YORK STATE CONSOLIDATED DATA BASE, 1974-1975"

by

Joel S. Berke

and

Jay H. Moskowitz

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Revised Edition
June 1976

The Education Policy Research Institute (EPRI) is a new research division of the Educational Testing Service. It was founded on January 1, 1975 by Joel S. Berke with his colleagues from the Washington offices of the Educational Finance and Governance Center of Syracuse University Research Corporation. Since then, new staff members have been added in both the Washington and Princeton offices.

The Institute addresses policy issues central to educational finance and governance such as equity in resource allocation, uses of educational assessment, and effectiveness of alternative educational strategies. These problems are approached from an interdisciplinary perspective: educational, administrative, sociological, political, economic, legal, and anthropological.

EPRI maintains working relationships with the Columbia Teachers College, the Eagleton Institute of Rutgers University, the Education Law Center, Inc., the Legislators' Education Action Project of the National Conference of State Legislatures, the National Lawyers' Committee for Civil Rights Under Law, the New Jersey Education Reform Project, and the Woodrow Wilson School of Princeton University.

Joel S. Berke, Director

Notes to Revised Edition

This report was prepared by the Education Policy Research Institute to address two specific questions:

- What is the relationship between property wealth and school expenditures among New York State school districts?
- What is the relationship between school expenditures and educational services among New York State school districts?

The report has been introduced as evidence by the plaintiffs in Levittown v. Nyquist, a challenge to the constitutionality of New York State's system of financing public education.

In this slightly revised version, four new tables are included which were introduced in evidence during the oral testimony of the authors of this report. Each of the new tables pertains to districts in Suffolk County with more than 1000 pupils. These tables appear on pages 31a, 53a, 57a, and 61a.

In the original report, data on professional staff was obtained from two New York State Department of Education sources and both sources were used in constructing tables. In this report, in order to eliminate marginal inconsistencies between the two data sets, all data relating to staffing patterns is drawn from that which was provided by Dr. John Stiglmeier of the New York State Education Department Information Center on Education.

During the time since the original data tapes were provided to us by the State, several minor changes were provided to us as the State found minor errors. Since the corrections were provided after our analyses had been completed, changes have been included in specific district illustrations. However, aggragate calculations have not been recomputed. The effects in all calculations would be insignificant and would have no effect on the conclusions of the report.

Finally, this version of the report has eliminated minor typing errors discovered after the prior edition was released. In all other respects, this report is identical with that which was introduced as evidence.

Joel S. Berke

Jay H. Moskowitz

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CHAPTER I

INTRODUCTION

OVERVIEW OF FINDINGS

This report was prepared to describe and analyze the manner in which revenues for public elementary and secondary education are raised and distributed in New York, and to demonstrate the impact of those procedures on the educational services provided to the children of the state. Our study was based upon 1974-1975 official New York State data, (see Appendix on Data Sources and Methodology for detail) the most recent available, and is, therefore, fully reflective of the state aid formula currently in operation. Our analytic procedures are, almost exclusively, those that are regularly employed by the State Education Department in preparing its financial reports.

While this report includes numerous data tables, charts, and graphs with accompanying statistical and methodological appendices, its basic conclusions can be stated succinctly:

First, there is a substantial range in the distribution of taxable real property among the 703 school districts of the state[1], from $412,370 per pupil in the wealthiest district to $8,884 in the poorest. Even when the districts at the extreme ends of the wealth range are disregarded, and the fairly typical 80% of all districts is considered, the variation in taxable wealth per pupil is more than 4:1, or $86,300 to $20,840 per pupil.

Second, highly and directly correlated with this variation in property values is a marked variation in operating expenditures per pupil. The state's highest spending district spent $4215 per pupil; its lowest spending district, less than one quarter as much or $936 per pupil. Again, even when 20% of the state's districts are eliminated from the analysis as "atypical," the variation in amounts spent remain substantial: from the district at the 90th percentile of spending to the district at the 10th percentile, the disparity is $2,051 to $1,089 per pupil, or nearly two to one.

Third, we find that the state's fiscal data demonstrates that the two classes of variation - property wealth and expenditure levels - are directly linked. Using the seven-fold State classification, ranking districts in ascending order of the amount of property value they contain

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[1] New York City and Corning are omitted from most statewide calculations. New York City statistics are treated separately in conformity to State Education Department practice because New York's magnitude distorts all statewide statistical calculations. Corning is omitted because the State data tapes contained erroneous information. The district is so small that omission has negligible effect on statewide or category averages. In addition, only school districts having at least 8 professional staff or more are included in the analyses. These are the major school districts typically employed in the analyses prepared by the New York State Education Department.

for each pupil, we find a direct, positive, and significant correlation between property value and expenditures. That is, the wealthier a district in property value, the more it spends per pupil; the poorer the district, the less it spends. While we are reserving statistical demonstrations of these points for the body and appendices of this report, one significant table may be useful at this point.

Table I-1

THE RELATIONSHIP OF EXPENSES AND STATE AID PER PUPIL TO THE FULL VALUE OF PROPERTY PER PUPIL

Full Value of Property Per Pupil (RWADA)	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)
Under $20,000	$ 1180	$ 1125	$ 1508
$20,000-$27,999	1129	1263	1642
$28,000-$35,999	1011	1361	1717
$36,000-$43,999	938	1531	1871
$44,000-$51,999	843	1552	1921
$52,000-$59,999	742	1733	2115
$60,000 and above	617	1992	2487

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

While the clear consistency shown in this table does not alone prove that property valuation differences cause or bring about disparities in expenditures, the correlation between property values and operating expenditures, +.71, is highly significant statistically and could not occur by chance in more than one out of a hundred cases. The table further demonstrates that state aid, while inversely related to wealth and expenditures, is patently ineffective in overcoming the basic fact of New York State school finance: differences in wealth are directly associated with differences in expenditures.

The fourth conclusion we have drawn from the data, however, may well be the most important of all. The disparities in spending levels that grow out of property value differentials have a regular, direct, and discriminatory impact on the educational opportunities afforded to public school children in New York State: the wealthier the district in which a child resides, the higher the expenditures are likely to be, and the better the educational services available to its pupils. For example, utilizing the categories of districts based on their expenditure levels, a classification regularly utilized by the State Education Department in its reports, there is a strong, statistically significant correlation between higher expenditures and the availability of proportionately more and better qualified teaching and professional staff. Again, a small table may help.

Table I-2

STAFFING PATTERNS PER 1000 PUPILS

BY EXPENDITURE CATEGORIES

Operating Expense Per Pupil (WADA)	Total Classroom Teachers	Total Administrative Staff	Total Professional Staff	Teachers With Masters Degrees
Under $1,000	44.80	3.49	50.80	21
$1,000-$1,199	47.74	3.29	54.44	33
$1,200-$1,399	49.58	3.93	57.33	39
$1,400-$1,599	51.18	4.72	59.93	45
$1,600-$1,799	50.08	5.02	59.29	51
$1,800-$1,999	52.59	5.22	62.50	60
$2,000-$2,499	56.61	5.79	67.85	66
$2,500-and above	62.91	7.79	76.64	72

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

In summary, it is our overall finding based on our analysis of the data contained on the 1974-1975 official New York State computer tapes, "School District Basic Fiscal Data, 1974-1975" and "Catalogue of Information Elements in the Consolidated Data Base, 1974-75" that there is a wide range

in property valuation per pupil among the districts of the State, that expenditures per pupil vary directly with property value differentials, that state aid fails to offset that pattern, and that its result is a systematic discrimination in the educational opportunity provided to the public school pupils of New York State.

ORGANIZATION OF THE REPORT

The remainder of this report is organized into three chapters. Chapter II illustrates the distribution of property wealth among New York State school districts and traces its effects on expenditure levels. Additional relationships among property wealth, state aid, and tax effort are also explored. In demonstrating these various relationships, we show statewide impacts by categorizing essentially all school districts; illustrate effects in selected districts to show particular instances which may not be typical but are nonetheless real; and analyze fiscal patterns in selected counties which contain plaintiff districts. These different analytic approaches are repeated as appropriate throughout the report to permit its readers to see both overall trends and particular examples.

Chapter III focuses on expenditures (and the accompanying impact of these expenditures on the school program) among school districts. Categorizing school systems on the basis of a ranking of their operating expenses, the report shows the overall effects, and then dissects in some detail the relationship between spending levels and quantity, quality, and experience of different types of staff.

Finally, Chapter IV contains technical information on the sources of data used in the report, a glossary of terms, and statistical calculations showing the degree of correlation among the various factors described in the report.

ACKNOWLEDGMENTS

This report could not have been prepared without intelligent and efficient computer personnel, and the authors wish to express their indebtedness to their ETS colleagues Peter Jargowsky, James Ferris and Jan Allen who programmed and conducted the electronic data processing. Melinda Boroson and Margaret Goertz provided general research assistance and Kandy Olbrick typed the manuscript. Several members of the New York State Department of Education, whose names appear in the appendix on Sources and Methodology, co-operated in providing, and answering questions about, the computer tapes which contained the data used in this report. The authors, however, are alone responsible for the design and interpretation of the research, as well as for any errors that may have occurred in our use or analysis of the data.

CHAPTER II

WEALTH AND EDUCATIONAL EXPENDITURES IN NEW YORK STATE

VARIATION IN WEALTH AMONG NEW YORK STATE SCHOOL DISTRICTS

The variation among New York State school districts in property wealth per pupil is extreme, from $412,370 in Fishers Island, to $8,884 in Salmon River, a range of 46:1. Since the tax on property is the basic source for locally raised educational revenues in New York, and since the state aid foundation formula fails to equalize this disparity in property wealth, that range between the wealthiest and poorest districts results in a substantial variation in the districts' ability to provide educational opportunities for their school children.

But one need not draw upon only the extremes to illustrate such disparities. Eliminating from consideration the ten percent of districts with the highest valuation per pupil and the ten percent with the lowest, we find that there remain within the fairly typical 80% of school districts substantial differences in taxable wealth; districts at the 90th percentile have better than four times the property wealth of districts at the 10th

PERCENTILE. Table I illustrates that range.

Table II-1

WEALTH OF NEW YORK STATE SCHOOL DISTRICTS

Range in Full Value of Property Per Pupil (RWADA)	
Wealthiest	$412,370
90th Percentile	86,300
10th Percentile	20,840
Poorest	8,884
Average or Mean	49,496
Range (Highest to Lowest):	46.4:1
Range (90th to 10th):	4.1:1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

These differences in wealth per pupil are not limited to a small number of districts. Rather, if one ranks the districts of New York according to the categorization used by the New York State Education Department in many of its reports, one finds that there are substantial numbers of districts in every category. Thus, when we conclude that school districts in New York vary substantially in property wealth, we are referring to a condition which affects the entire range of districts, not just a small number of atypical cases. Table II-2 shows the distribution of districts across the range of

property values per pupil.

Table II-2

THE DISTRIBUTION OF SCHOOL DISTRICTS BY WEALTH PER PUPIL

Full Value of Property Per Pupil (RWADA)	Number of Districts in Category
Under $20,000	58
$20,000-$27,999	149
$28,000-$35,999	133
$36,000-$43,999	97
$44,000-$51,999	69
$52,000-$59,999	46
$60,000 and above	152

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

THE EFFECTS OF WEALTH ON EDUCATIONAL EXPENDITURES

One of the important effects of these variations in wealth is its impact upon spending for education. When one examines the spending patterns among these categories of districts, it is abundantly clear that the lower th full value of property per pupil, the less a district is likely to spend on education per pupil. Thus, as one moves upward in the categories of wealth

per pupil, the average expenditure of the districts in that category increases. Table II-3 shows that unvarying pattern of correlation.

Table II-3

PROPERTY WEALTH AND EXPENDITURES

Full Value Of Property Per Pupil (RWADA)	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)
Under $20,000	$ 1,125	$ 1,508
$20,000-$27,999	1,263	1,642
$28,000-$35,999	1,361	1,717
$36,000-$43,999	1,531	1,871
$44,000-$51,999	1,552	1,921
$52,000-$59,999	1,733	2,115
$60,000 and above	1,992	2,487

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

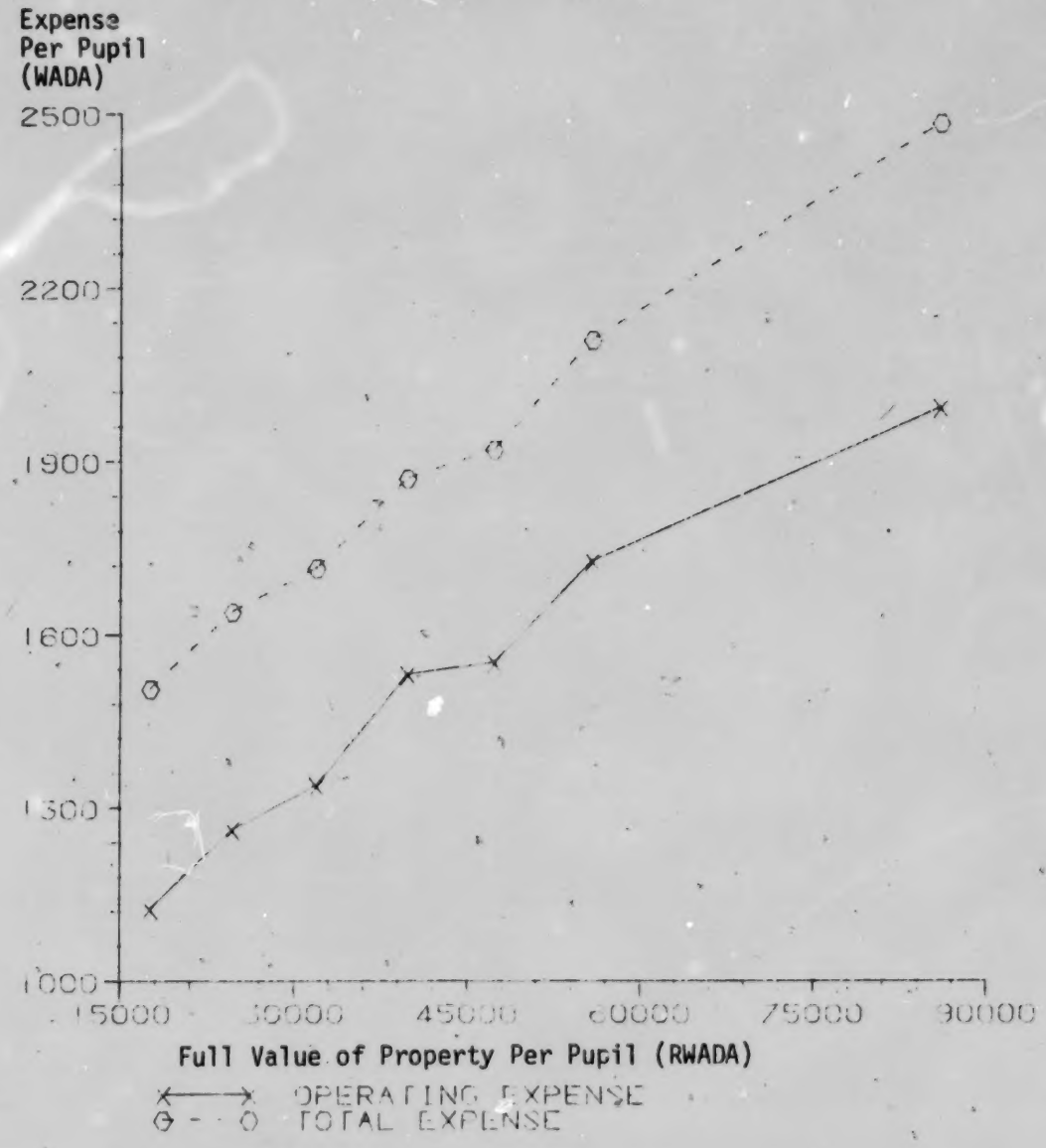
The following graph visually illustrates the same relationship. As a district's property valuation per pupil rises (moving to the right on the horizontal axis), the expenses per pupil increase (moving upward on

the vertical axis).

Figure II-1

THE RELATIONSHIP BETWEEN OPERATING EXPENSE PER PUPIL (WADA)

TOTAL EXPENSE PER PUPIL (WADA) AND FULL VALUE OF PROPERTY PER PUPIL (RWADA)



THE RELATIONSHIP BETWEEN MEDIAN FAMILY INCOME AND PROPERTY VALUE

It is interesting to note in passing that in New York State there appears to be a fairly consistent relationship between the property wealth of a community and the income of its residents. Thus, as both the following table and graph illustrate, the richer the district is in property wealth, the higher its average median family income is likely to be.

TABLE II-4

THE RELATIONSHIP BETWEEN MEDIAN FAMILY INCOME AND FULL VALUE OF PROPERTY PER PUPIL (RWADA)

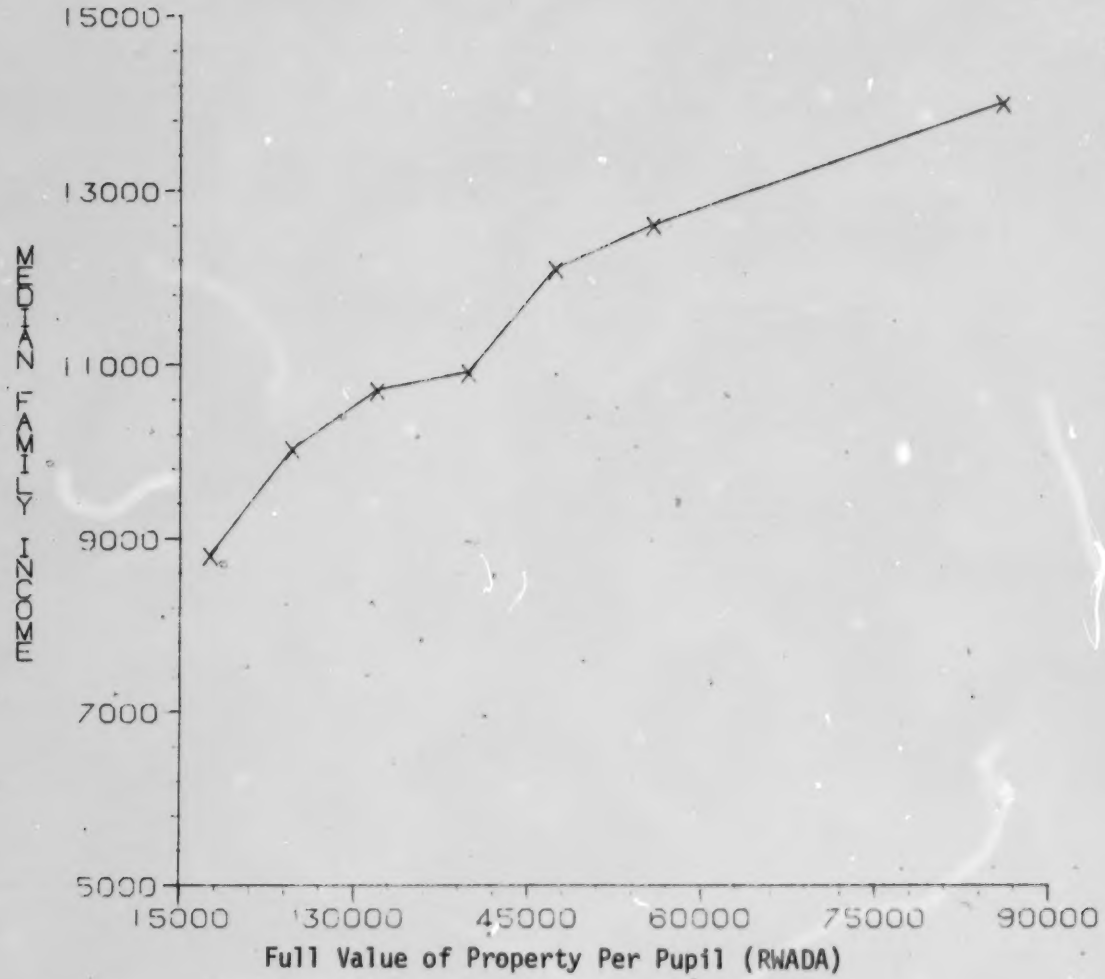
Full Value Of Property Per Pupil (RWADA)	Median Family Income
Under $20,000	$ 8,818
$20,000-$27,999	10,030
$28,000-$35,999	10,707
$36,000-$43,999	10,913
$44,000-$51,999	12,100
$52,000-$59,999	12,603
$60,000 and above	13,999

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Figure II-2

THE RELATIONSHIP BETWEEN MEDIAN FAMILY

INCOME AND FULL VALUE OF PROPERTY PER PUPIL (RWADA)



Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

This relationship is even stronger when the higher valuation category is further subdivided to reflect the large variation within this group. These extended intervals are included in selected tables in the remainder of this chapter.

Table II-4A

THE RELATIONSHIP BETWEEN MEDIAN FAMILY INCOME AND FULL VALUE BY REFINED INTERVAL CLASSES

Full Value Of Property Per Pupil (WADA)	Median Family Income
Under $20,000	$ 8,818
$20,000-$27,999	10,030
$28,000-$35,999	10,707
$36,000-$43,999	10,913
$44,000-$51,999	12,100
$52,000-$59,999	12,603
$60,000-$67,999	12,568
$68,000-$75,999	13,293
$76,000 and above	14,742

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

THE RELATIONSHIP BETWEEN PROPERTY WEALTH, EXPENDITURES AND STATE AID

As was true with the variation in property wealth, the variation in expenditures in New York State school districts is widespread. We are not dealing with a situation where only a small number of districts exhibit high or low expenditures and the vast majority are grouped closely around the average or the mean. The following table shows that there are substantial numbers of districts spread throughout the range of spending, with the exception of the extreme categories at the very top and bottom. It is also clear that the number of districts in the lower three spending categories is better than half the total.

Table II-5

THE DISTRIBUTION OF SCHOOL DISTRICTS

BY OPERATING EXPENSE PER PUPIL

Operating Expense Per Pupil (WADA)	
Under $1,000	8
$1,000-$1,199	210
$1,200-$1,399	210
$1,400-$1,599	83
$1,600-$1,799	66
$1,800-$1,999	45
$2,000-$2,499	62
$2,500 and above	19

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

While our primary concern in this report is to analyze the variation among school districts in their provision of educational services, we wish to point out that these variations in wealth and expenditures of school districts affect a large proportion of the school children in these districts. Only 18% of the pupils live in districts within 10% of the state average of wealth per pupil, and that better than half, 54.7%, are in districts more than 25% above or below that average, that is, in districts with more than $61,870 per pupil or less than $37,122.

In regard to expenditures it is also clear that variations affect sizable proportions of the state's pupils. In that regard better than a quarter of the pupils live in districts that spend plus or minus 25% of the state average, or over $1,823 or under $1,094 per pupil. (Figures II-3 and II-4)

Both the figures on operating expenses[1] (which excludes several categories of expenditures as explained in Chapter IV) and total expense per pupil include state aid. Thus, the current state aid system is notably ineffective in making up for differences in district wealth. Table II-6 illustrates that phenomenon. The second column shows that the poorer the district, the higher the state aid it receives. But despite that inverse relationship, the variations in local wealth are so much more extreme than the variations in aid that the final result is that local wealth continues to determine the amounts spent on education. When the high wealth districts are further subdivided the effect of local property wealth is accentuated.

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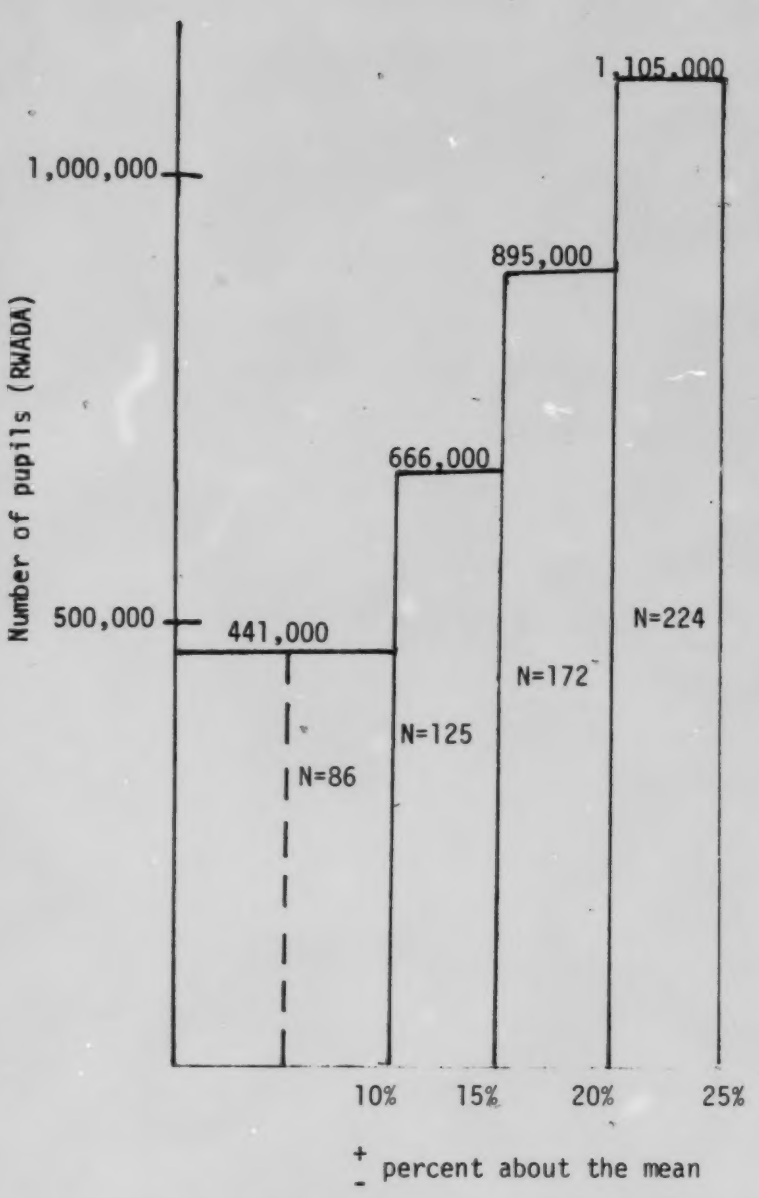
[1] See Chapter IV for a definition of expenditures.

Figure II-3

DISPERSION ABOUT THE STATE AVERAGE-FULL VALUE



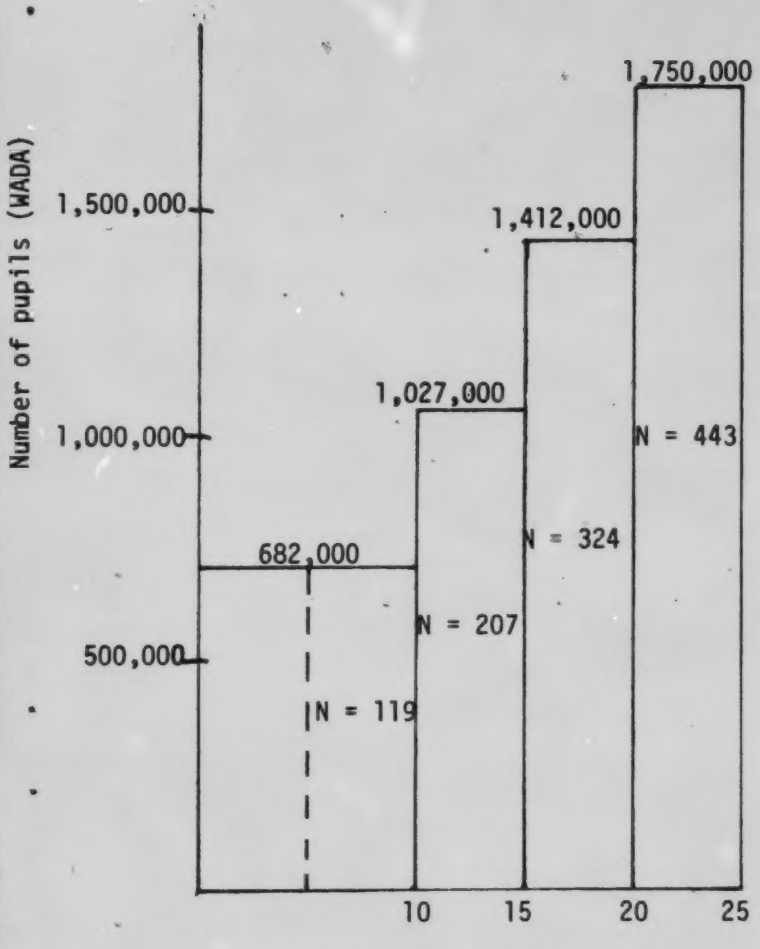
N = Number of districts

Total pupils (RWADA) = 2,438,000

Mean = $49,496

Figure II-4

DISPERSION ABOUT THE STATE AVERAGE-OPERATING EXPENSES



N = Number of districts

Total pupils (WADA) = 2,361,000

Mean = $1,458

And, as the next chapter will demonstrate, it is those expenditures which determine the quality and quantity of key educational services that reach pupils.

Table II-6

EXPENSES PER PUPIL AND STATE AID PER PUPIL BY FULL VALUE OF PROPERTY PER PUPIL CATEGORIES

Full Value Of Property Per Pupil (RWADA)	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)
Under $20,000	$ 1,180	$ 1,125	$ 1,508
$20,000-$27,999	1,129	1,263	1,642
$28,000-$35,999	1,011	1,361	1,717
$36,000-$43,999	938	1,531	1,871
$44,000-$51,999	843	1,552	1,921
$52,000-$59,999	742	1,733	2,115
$60,000 and above	616	1,992	2,487

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table II-6A

EXPENSES PER PUPIL AND STATE AID PER PUPIL BY

REFINED INTERVAL CLASSES

Full Value Per Pupil (RWADA)	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)
Under $20,000	$ 1,180	$ 1,125	$ 1,508
$20,000-$27,999	1,129	1,263	1,642
$28,000-$35,999	1,011	1,361	1,717
$36,000-$43,999	938	1,531	1,871
$44,000-$51,999	843	1,552	1,921
$52,000-$59,999	742	1,732	2,115
$60,000-$67,999	719	1,751	2,225
$68,000-$75,999	600	1,921	2,321
$76,000 and above	576	2,121	2,658

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Again, a graph may illustrate the relationships. State aid moves in the opposite direction to either locally raised revenues or operating expenses, but it is clear that its slope is simply too mild to offset the steep variation in local yield. Note the original full value intervals from Table II-8 are used.

TAX EFFORT

One reason why districts high in property wealth tend to be high in expenditures may be seen in the greater ease with which they can raise educational revenues. If we apply a uniform $15 property tax rate per $1,000 of true value (the mandated rate for full participation in the State foundation program) to the wealthiest and poorest school districts, the disparity in the resulting yield would be $6,186 per pupil in the wealthiest to $133 per pupil in the poorest. Even at the 90th and 10th percentiles the difference is $1,283 to $314 per pupil.

Table II-7

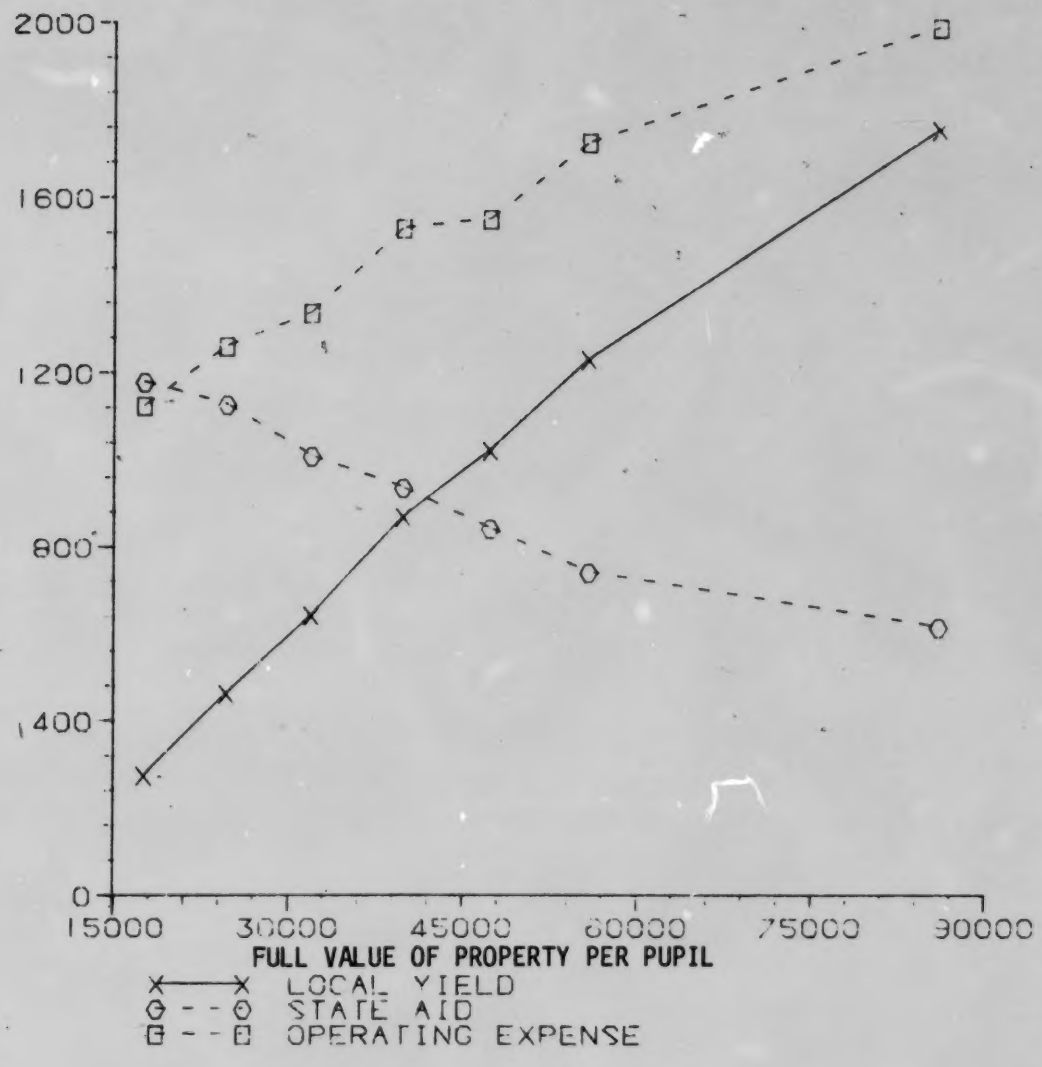
RANGE IN YIELD OF $15 FULL VALUE TAX RATE PER PUPIL (RWADA)

Wealthiest	$ 6,186
90th Percentile	1,283
10th Percentile	314
Poorest	133
Mean	753
Range (Highest to Lowest):	46.5:1
Range (90th to 10th):	4.1:1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Figure II-5

THE RELATIONSHIP BETWEEN LOCAL YIELD PER PUPIL (RWADA), STATE AID PER PUPIL (WADA), OPERATING EXPENSE PER PUPIL (WADA), AND FULL VALUE OF PROPERTY PER PUPIL (RWADA)



Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

This inequality in the ability to raise funds for education may be demonstrated in other ways. In fact, the average yield of local revenue from the poorest category of districts to the wealthiest is from $276 per pupil to $1,743 per pupil in the richest category. If we want to make clear how great the disparity really is, it is instructive to show the difference in tax effort that such districts would have to make to raise the same local yield. Let us suppose that all categories of districts wished to raise $1,500 in local revenues. For the least wealthy districts the average required tax rate would be $87.34 per $1,000 of full value, whereas for the richest the rate would be $18.70. While the richest districts could raise $1,500 at a 7% lower tax rate than they are paying at present, the poorest category of districts would be forced to increase their current effort by 456% to realize the same tax yield of $1,500 per pupil. In short, the tax advantages enjoyed by districts fortunate enough to have high proportions of real property within their boundaries are substantial and help to explain why there exists in New York State the tremendous range in school spending among districts. Tables II-8 and II-8A demonstrates those points.

Table II-8

TAX EFFORT REQUIRED TO RAISE $1,500 AT THE LOCAL LEVEL

Full Value Of Property Per Pupil (RWADA)	Local Yield Per Pupil (RWADA)	Tax Rate Needed To Produce Local Yield of $1,500	Percent Change From Current Average Tax Rate
Under $20,000	$ 276	$ 87.34	456%
$20,000-$27,999	464	60.95	231
$28,000-$35,999	644	46.61	138
$36,000-$43,999	870	37.11	75
$44,000-$51,999	1,024	31.08	48
$52,000-$59,999	1,239	26.87	21
$60,000 and above	1,743	18.70	-7

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table II-8A

TAX EFFORT REQUIRED TO RAISE $1,500 AT THE LOCAL LEVEL

BY REFINED INTERVAL CLASSES

Full Value Of Property Per Pupil (RWADA)	Local Yield Per Pupil (RWADA)	Tax Rate Needed To Produce Local Yield of $1,500	Percent Change From Current Average Tax Rate
Under $20,000	$ 276	$ 87.34	456%
$20,000-$27,999	464	60.95	231
$28,000-$35,999	644	46.61	138
$36,000-$43,999	870	37.11	75
$44,000-$51,999	1,024	31.08	48
$52,000-$59,999	1,239	26.87	21
$60,000-$67,999	1,420	23.53	5
$68,000-$75,999	1,584	20.28	-6
$76,000 and above	1,949	15.89	-18

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

ANALYSIS OF SELECTED DISTRICTS

Heretofore in this chapter we have attempted to analyze the distribution of property wealth among New York State school districts, to show the resulting implications for school expenditures, to illustrate why present state aid cannot overcome those disparities, and to demonstrate the extent of the tax discrimination against poorer districts and the benefits that come to those rich in property valuation. The tables have drawn upon statewide averages in order to show the overall workings of the New York State scheme of school finance. In the remainder of this chapter, we provide data which shows some specific instances of discrimination in school finance, both for selected high and low districts, and for the districts within four counties in New York State: Albany, Nassau, Suffolk and Westchester. The ranges listed on each table are calculated from the high and low values for that variable from the entire county. Finally, an estimate of wealth related data for New York City is included. The conclusions remain the same as were drawn above. However, in many of the next seven tables, because of the smaller samples and the selection of districts, the disparities are sometimes more extreme than those that have already been described.

Table II-9

THE RELATIONSHIP AMONG WEALTH RELATED VARIABLES FOR SELECTED DISTRICTS

	County	Full Value Per Pupil (RWADA)	Tax Rate	State Aid Per Pupil (WADA)	State Aid As A Percentage Of Expenditure
High Valuation					
East Hampton	Suffolk	$ 263,641	$ 10.21	$ 419	14.0
Maplewood	Albany	126,010	14.15	466	21.0
Hendrick-Hudson	Westchester	180,949	12.64	507	17.6
Manhasset	Nassau	145,504	18.81	517	15.6
Low Valuation					
Brentwood	Suffolk	23,583	26.03	1169	61.8
Levittown	Nassau	30,568	27.87	1141	53.2
Burnt Hills	Saratoga	29,446	18.99	1052	64.8
Roosevelt	Nassau	31,908	29.47	795	35.4
Madrid-Waddington	St. Lawrence	15,326	21.14	1223	80.3

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table II-10

RANGE IN FULL VALUES PER PUPIL, LOCAL TAX YIELD PER PUPIL, STATE AID PER PUPIL AND OPERATING EXPENSE PER PUPIL IN ALBANY COUNTY 1974-1975

	Full Value Per Pupil (RWADA)	Local Tax Yield Per Pupil (RWADA)	Tax Rate	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)
High Valuation					
Menands	$ 241,804	$ 2,149	$ 8.89	$ 165	$ 2,376
Maplewood	126,010	1,783	14.15	466	1,715
Albany	85,432	1,623	18.99	538	1,673
Low Valuation					
Voorheesville	38,452	478	12.42	819	1,233
Cohoes	30,936	592	17.89	829	1,277
Berne-Knox-Wes	29,358	427	14.56	1,017	1,052

Range in High to Low Full Value in Albany County: 8.2 to 1
Range in High to Low Tax Yield in Albany County: 5.0 to 1
Range in High to Low Tax Rate in Albany County: 2.5 to 1
Range in High to Low State Aid in Albany County: 6.2 to 1
Range in High to Low Operating Expense in Albany County: 2.3 to 1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table II-11

RANGE IN FULL VALUES PER PUPIL, LOCAL TAX YIELD PER PUPIL, STATE AID PER PUPIL AND OPERATING EXPENSE PER PUPIL IN NASSAU COUNTY 1974-1975

	Full Value Per Pupil (RWADA)	Local Tax Yield Per Pupil (RWADA)	Tax Rate	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)
High Valuation					
Manhasset	$ 145,505	$ 2,736	$ 18.81	$ 517	$ 3,026
North Shore	135,865	2,244	16.52	530	2,549
Great Neck	124,605	2,972	23.85	504	3,174
Low Valuation					
North Merrick	37,401	1,145	30.60	1,119	2,046
Roosevelt	31,908	940	29.47	983	1,869
Levittown	30,568	852	27.87	1,141	1,894

Range in High to Low Full Value in Nassau County: 4.8 to 1
Range in High to Low Tax Yield in Nassau County: 3.5 to 1
Range in High to Low Tax Rate in Nassau County: 1.9 to 1
Range in High to Low State Aid in Nassau County: 2.4 to 1
Range in High to Low Operating Expense in Nassau County: 2.1 to 1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table II-12

RANGE IN FULL VALUES PER PUPIL, LOCAL TAX YIELD PER PUPIL, STATE AID PER PUPIL AND OPERATING EXPENSE PER PUPIL IN SUFFOLK COUNTY 1974-1975

	Full Value Per Pupil (RWADA)	Local Tax Yield Per Pupil (RWADA)	Tax Rate	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)
High Valuation					
Fishers Island	$ 412,370	$ 4,297	$ 10.42	$ 616	$ 3,914
Amagansett	385,766	2,913	7.55	810	3,208
Shelter Island	371,253	3,507	9.45	525	3,031
Low Valuation					
Middle County	26,717	779	29.15	1,107	1,614
North Babylon	25,941	782	30.15	1,216	1,702
Brentwood	23,584	614	26.03	1,169	1,612

Range in High to Low Full Value in Suffolk County: 17.5 to 1
Range in High to Low Tax Yield in Suffolk County: 7.0 to 1
Range in High to Low Tax Rate in Suffolk County: 4.2 to 1
Range in High to Low State Aid in Suffolk County: 2.9 to 1
Range in High to Low Operating Expense in Suffolk County: 3.3 to 1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table II-12a

(Districts Over 1,000 Pupils)

RANGE IN FULL VALUES PER PUPIL, LOCAL TAX YIELD PER PUPIL, STATE AID PER PUPIL

AND OPERATING EXPENSE PER PUPIL IN SUFFOLK COUNTY 1974-1975

	Full Value Per Pupil (RWADA)	Local Tax Yield Per Pupil (RWADA)	Tax Rate	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)
High Valuation					
East Hampton	$ 263,641	$ 2,692	$ 10.21	$ 419	$ 2,417
South Hampton	202,409	1,878	9.28	504	1,972
Port Jefferson	126,531	2,426	19.17	517	2,174
Low Valuation					
Middle County	26,717	779	29.15	1,107	1,614
North Babylon	25,941	782	30.15	1,216	1,702
Brentwood	23,584	614	26.03	1,169	1,612

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table II-13

RANGE IN FULL VALUES PER PUPIL, LOCAL TAX YIELD PER PUPIL, STATE AID PER PUPIL AND OPERATING EXPENSE PER PUPIL IN WESTCHESTER COUNTY 1974-1975

	Full Value Per Pupil (RWADA)	Local Tax Yield Per Pupil (RWADA)	Tax Rate	State Aid Per Pupil (WADA)	Operating Expense Per Pupil (WADA)
High Valuation					
Pocantico Hills	$ 333,324	$ 3,943	$ 11.83	$ 719	$ 4,215
Hendrick Hudson	180,949	2,287	12.64	507	2,286
Harrison	128,424	2,318	18.05	563	2,588
Low Valuation					
Yorktown	46,315	1,313	28.34	958	1,841
Lakeland	36,972	1,046	28.30	1,095	1,748
Peekskill	35,234	1,105	31.37	1,079	1,660

Range in High to Low Full Value in Westchester County: 9.5 to 1
Range in High to Low Tax Yield in Westchester County: 3.8 to 1
Range in High to Low Tax Rate in Westchester County: 2.7 to 1
Range in High to Low State Aid in Westchester County: 2.2 to 1
Range in High to Low Operating Expense in Westchester County: 3.7 to 1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table II-14

ESTIMATED WEALTH RELATED VARIABLES FOR

NEW YORK CITY (1974-75)

	NEW YORK CITY
Full Value of Property Per Pupil (RWADA)	$ 71,187
Operating Expense Per Pupil (WADA)	$ 2,020
State Aid Per Pupil (WADA)	$ 794
Local Yield Per Pupil (RWADA)	$ 1,439

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table II-15

WEALTH VARIABLE--A COMPARISON BETWEEN

LEVITTOWN AND THE REST OF NASSAU COUNTY

Wealth Variables	Levittown	All Nassau County Districts Except Levittown	Percent Difference Column 1 & 2
Full Value of Property Per Pupil (RWADA)	$ 30,568	$ 63,697	-52
Operating Expense Per Pupil (WADA)	1,894	2,042	-7
State Aid Per Pupil (WADA)	1,141	759	50
Total Expense Per Pupil (WADA)	2,144	2,429	-12
Local Yield Per Pupil (RWADA)	852	1,588	-48
Tax Rate	27.87	24.10	16

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

CHAPTER III

THE EFFECT OF EXPENDITURES ON EDUCATIONAL OFFERINGS

OVERVIEW

Chapter II described the variation in property values among New York State school districts and the accompanying disparities in expenditure levels. This chapter will focus directly upon those spending differences and trace their impact on the quality of educational services available to children who live in different school districts.

We begin by noting the extreme variation in operating expenditure from $4,215 in Pocantico Hills to $936 in Richfield Springs. But the extremes, while indicative of the problem, are by definition atypical. More instructive is the range within the more typical eighty percent of districts--the disparity between spending levels at the 90th and 10th percentiles. Here the difference is a substantial $2,015 to $1,089. In other words, children who are fortunate enough to live in a district at the 90th percentile in spending will have twice the money spent on his schooling than will a pupil who has the bad fortune to reside in a district at the tenth percentile. (Total expendi-

tures illustrate a similar phenomenon, but since operating expenditures are the base for state aid and since they exclude certain categorical cost elements such as transportation aid and debt service, we will use operating expenditures to illustrate relationships through most of what follows.)

Table III-1

EXPENDITURES IN NEW YORK STATE SCHOOL DISTRICTS

Range in Operating Expenses Per Pupil (WADA)	
Highest	$ 4,215
90th Percentile	2,051
10th Percentile	1,089
Lowest	936
Average or Mean	1,458
Range (Highest to Lowest):	4.5:1
Range (90th to 10th):	1.9:1

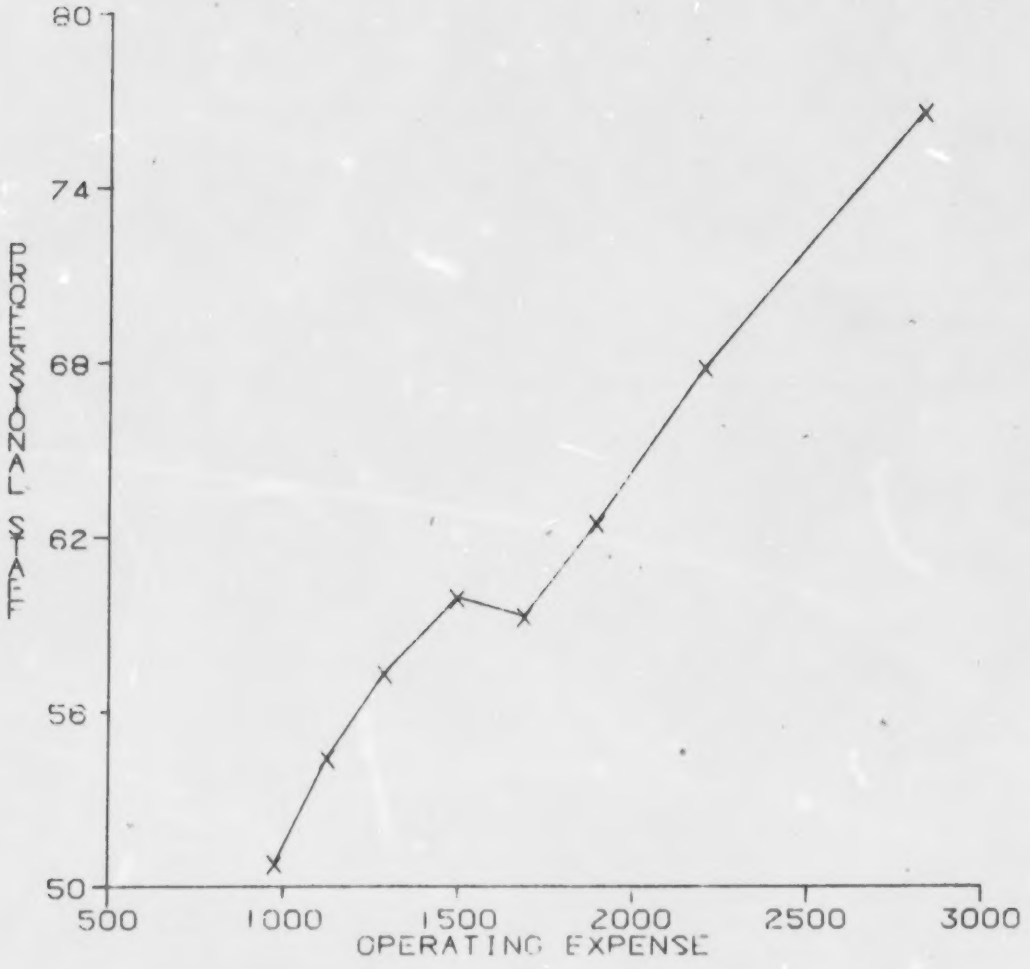
Range in Total Expenditures Per Pupil (WADA)	
Highest	$ 7,412
90th Percentile	2,576
10th Percentile	1,447
Lowest	1,215
Average or Mean	1,915
Range (Highest to Lowest)	6.1:1
Range (90th to 10th):	1.78:1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Figure III-1

THE RELATIONSHIP BETWEEN PROFESSIONAL STAFF PER 1000 PUPILS (WADA)

AND OPERATING EXPENSE PER PUPIL (WADA)



Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

The variation in dollars alone, while a useful proxy for measuring the variations in educational services, is not sufficient for answering the most important question: what are the differences in the education afforded children in New York State school districts? Table III-2 presents an additional means of examining these differences. In every category of professional staffing, the lower the expenditure level, the lower the quantity of staff per one thousand pupils. The variation in number of total professional staff from the category of schools with the lowest expenditure levels to that with the highest, 50.80 to 76.64, represents a 50 percent difference in professional staff input. In the availability of classroom teachers the disparity is also larger , a 40 percent greater density of teachers per one thousand pupils in the highest spending districts. Thus, with hardly an exception, the higher the expenditure category, the better the ratio between pupils and professional personnel, including counselors, special education teachers, health aides, and administrators. In the tables which follow, these categories will be explored in detail, but first, the overall picture:

Table III-2

PROFESSIONAL STAFFING PATTERNS PER 1000 PUPILS (WADA) BY EXPENDITURE CATEGORY

Operating Expense Per Pupil (WADA)	Total Professional Staff	Total Classroom Teachers	Total Personnel Services	Total Administrative Staff	Total Paraprofessional Staff
Under $1,000	50.80	44.80	2.51	3.49	3.49
$1,000-$1,999	54.44	47.74	3.40	3.29	3.44
$1,200-$1,399	57.33	49.58	3.82	3.93	5.07
$1,400-$1,599	59.93	51.18	4.03	4.72	4.78
$1,600-$1,799	59.29	50.08	4.19	5.02	4.87
$1,800-$1,999	62.50	52.59	4.70	5.22	4.16
$2,000-$2,499	67.85	56.61	5.45	5.79	5.23
$2,500 and above	76.64	62.91	5.94	7.79	6.69

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

But if quantity of professional staff per 1,000 pupils is one widely accepted indicator of better education, a second is the quality of teachers. While quality is an admittedly difficult term to define, two aspects of the definition are experience and education. With hardly an exception, the higher the expenditure category of the district, the higher the median experience of its teachers and the higher the proportion with Master's degrees. The degree of variation is great: nearly two to one in experience, and nearer to three to one in proportion with Masters degree.

Table III-3

TEACHER EXPERIENCE AND HIGHER EDUCATION

BY EXPENDITURE LEVEL

Operating Expense Per Pupil (WADA)	Median Years Teacher Experience	Percentage With Masters Degree and Above
Under $1,000	7.1	20.7
$1,000-$1,999	8.0	32.7
$1,200-$1,399	8.5	38.5
$1,400-$1,599	8.5	44.6
$1,600-$1,799	9.2	51.2
$1,800-$1,999	10.9	60.0
$2,000-$2,499	11.5	66.2
$2,500 and above	12.8	71.5

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

STAFFING PATTERNS BREAKDOWNS

Tables III-4 through III-7 provide breakdowns of the staffing patterns by expenditure category as was summarized in Table III-2 above. In every instance the recurring trend is clear: as operating expense increases the number of staff per 1000 students also increases. It is only the rate of increase which varies across categories. For example, the difference in the number of psychologists from the highest-spending districts to the lowest-spending districts is over 1000%: from 1.03 per 1000 pupils to .08 per 1000 pupils. This is an extreme case, nonetheless, in many categories--guidance, nurses, "other" administration staff, paraprofessionals--the degree of variation exceeds 100%.

Table III-4

PROFESSIONAL AND PARAPROFESSIONAL

STAFF PER 1000 PUPILS (WADA) BY EXPENDITURE CATEGORY

Operating Expense Per Pupil (WADA)	Professional Staff	Paraprofessional Staff
Under $1,000	50.80	3.49
$1,000-$1,999	54.44	3.44
$1,200-$1,399	57.33	5.07
$1,400-$1,599	59.93	4.78
$1,600-$1,799	59.29	4.87
$1,800-$1,999	62.50	4.16
$2,000-$2,499	67.85	5.23
$2,500 and above	76.64	6.69

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table III-5

AVERAGE CLASSROOM TEACHER STAFF PER

1000 PUPILS (WADA) BY EXPENDITURE CATEGORY

Operating Expense Per Pupil (WADA)	Special Education Classroom Teachers[1]	Regular Classroom Teachers[2]	Total Classroom Teachers
Under $1,000	1.48	43.32	44.80
$1,000-$1,999	2.52	45.22	47.74
$1,200-$1,399	2.81	46.77	49.58
$1,400-$1,599	3.80	47.38	51.18
$1,600-$1,799	3.58	46.50	50.08
$1,800-$1,999	3.62	48.97	52.59
$2,000-$2,499	3.40	53.22	56.61
$2,500 and above	3.10	59.82	62.91

[1]Handicapped, reading, speech correction

[2]Including Physical Education

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-6

PUPIL PERSONNEL SERVICES PER 1000 PUPILS (WADA) BY EXPENDITURE CATEGORY

Operating Expense Per Pupil (WADA)	Guidance	Librarians	Nurses	Psychologists	Total Personal Services
Under $1,000	.61	.73	.50	.08	2.51
$1,000-$1,999	.90	.88	.82	.21	3.40
$1,200-$1,399	1.11	.89	.90	.27	3.82
$1,400-$1,599	1.36	.87	.77	.34	4.03
$1,600-$1,799	1.30	.87	.75	.48	4.19
$1,800-$1,999	1.56	.87	1.01	.57	4.70
$2,000-$2,499	1.62	1.07	1.09	.77	5.45
$2,500 and above	1.96	1.41	.99	1.03	5.94

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table III-7

AVERAGE ADMINISTRATIVE STAFF PER 1000 PUPILS BY EXPENDITURE CATEGORY

Operating Expense Per Pupil (WADA)	Principals And Ass't. Principals	All Other Administrative Staff	Total Administrative Staff
Under $1,000	1.30	2.19	3.49
$1,000-$1,999	1.50	1.79	3.29
$1,200-$1,399	1.68	2.25	3.93
$1,400-$1,599	1.88	2.85	4.72
$1,600-$1,799	1.85	3.17	5.02
$1,800-$1,999	2.01	3.21	5.22
$2,000-$2,499	2.17	3.62	5.79
$2,500 and above	2.36	5.43	7.79

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

TEACHER EXPERIENCE, EDUCATION AND SALARIES

The ability of a school district to pay teachers higher salaries, may result in part in the concentration of better educated teachers in high expenditure districts. Salary differentials among school districts are also caused by the increased length of service of the teaching staff within districts and it is in high expenditure districts that one finds more experienced teachers. Table III-8 demonstrates these points. In Table III-9 it is shown that low spending districts have a higher proportion of teachers who do not meet the requirements for full certification. This is graphically demonstrated in Figure III-2. Overall higher levels of staff in terms of degrees, certification, and length of service are found in the high expenditure districts.

Table III-8

MEDIAN TEACHER SALARY AND EXPERIENCE BY

OPERATING EXPENSE CATEGORY

Operating Expense Per Pupil (WADA)	Median Teacher Salary	Percentage With Masters Degree and Above	Median Teacher Experience
Under $1,000	$ 10,881	20.7	7.11
$1,000-$1,999	11,333	32.7	8.00
$1,200-$1,399	12,234	38.5	8.51
$1,400-$1,599	13,382	44.6	8.52
$1,600-$1,799	15,208	51.2	9.24
$1,800-$1,999	16,592	60.0	10.92
$2,000-$2,499	17,314	66.2	11.52
$2,500 and above	19,001	71.5	12.83

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table III-9

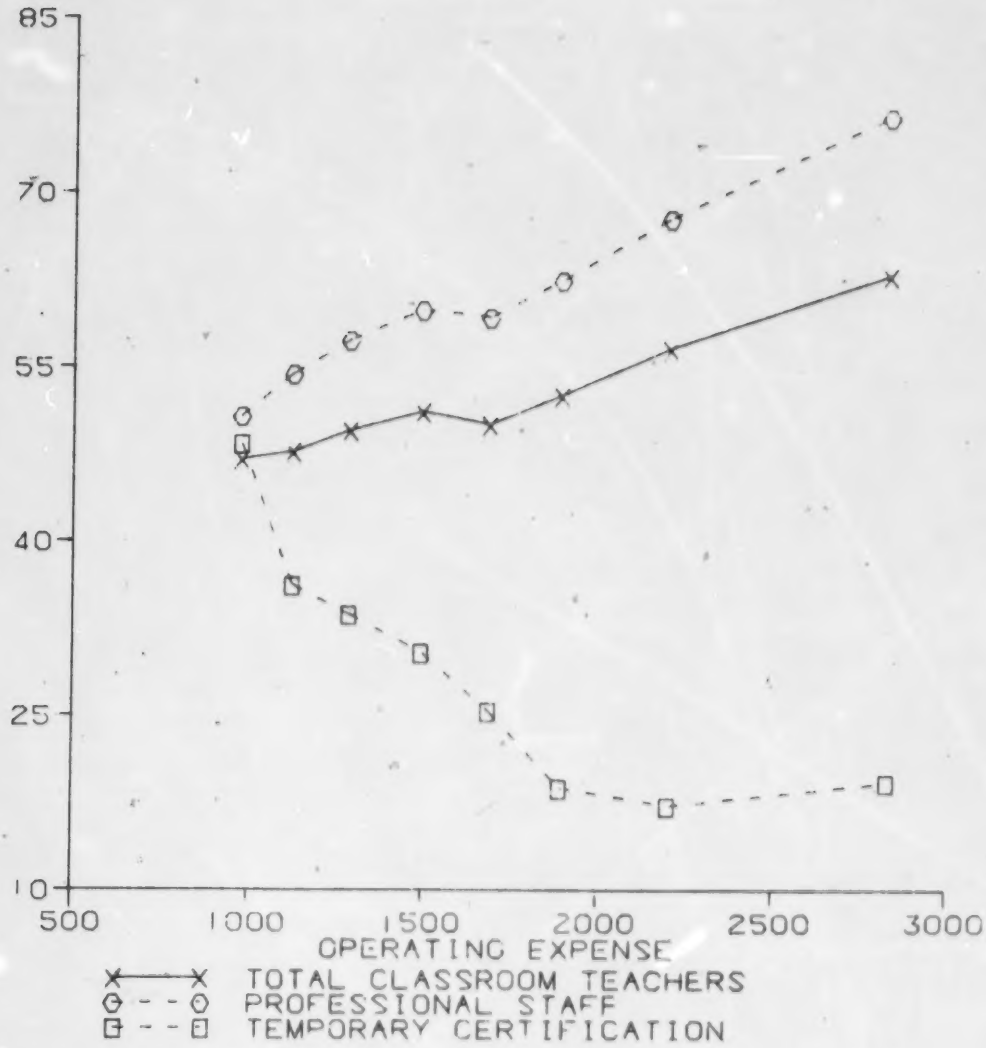
PERCENTAGE OF TEACHERS WITH TEMPORARY CERTIFICATION BY OPERATING EXPENSE CATEGORIES

Operating Expense Per Pupil (WADA)	Percentage Of Teachers With Temporary Certification	Total Professional Staff
Under $1,000	41.9	50.8
$1,000-$1,999	33.6	54.4
$1,200-$1,399	30.6	57.3
$1,400-$1,599	28.9	59.9
$1,600-$1,799	23.8	59.3
$1,800-$1,999	17.5	62.5
$2,000-$2,499	14.8	67.9
$2,500 and above	12.9	76.6

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Figure III-2

THE RELATIONSHIP BETWEEN TOTAL CLASSROOM TEACHERS PER 1000 PUPILS (WADA),
PROFESSIONAL STAFF PER 1000 PUPILS (WADA),
PERCENTAGE TEMPORARY CERTIFICATES AND OPERATING EXPENSE PER PUPIL (WADA)



Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

ANALYSIS OF SELECTED DISTRICTS

When one looks at high and low expenditure districts within Albany, Nassau, Suffolk, and Westchester counties the ability of high expenditure districts to provide more and better educational services is even more dramatic (see Tables III-10 through III-23). The patterns previously demonstrated between operating expenditures per pupil (WADA) and educational offerings are repeated.

For example, the range in the number of classroom teachers per 1000 pupils (WADA) is 3.0 to 1 in Suffolk County, percentage of temporary certified teachers is 12.3 to 1 in Nassau County, and of pupil personnel services per 1000 pupils (WADA) is 8.8 to 1 in Albany County. Looking at selected districts the professional staff per 1000 pupils is 40% higher in Great Neck than Massapequa while Great Neck has 41% fewer temporary certified teachers and 26% more with Masters degree and above. A culling of these tables provides numerous additional examples of these disparities in educational offerings.

This section concludes with tables on teacher related variables for New York City and a comparison of Levittown, Long Island and Nassau County.

Table III-10

RANGE IN OPERATING EXPENSE PER PUPIL, TOTAL EXPENSE PER PUPIL,

AND PROFESSIONAL STAFF PER 1000 PUPILS (WADA) IN ALBANY COUNTY 1974-1975

	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)	Professional Staff Per 1000 Pupil (WADA)
High Expenditures			
Menands	$ 2,376	$ 3,061	85.4
Bethlehem	1,735	2,086	62.0
Maplewood	1,715	2,216	78.2
Low Expenditures			
Cohoes	1,277	1,452	57.5
Voorheesville	1,233	1,459	53.4
Berne-Knox-Wes	1,053	1,422	53.0

Ratio of highest to lowest operating expense in County: 2.3:1

Ratio of highest to lowest total expense in County: 2.0:1

Ratio of highest to lowest professional staff in County: 1.6:1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-11

RANGE IN OPERATING EXPENSE PER PUPIL, TOTAL EXPENSE PER PUPIL AND PROFESSIONAL STAFF PER 1000 PUPILS (WADA) IN NASSAU COUNTY 1975-1975

	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)	Professional Staff Per 1000 Pupil (WADA)
High Expenditures			
Great Neck	$ 3,174	$ 3,560	78.9
Roslyn	3,098	3,604	80.6
Manhasset	3,026	3,325	74.4
Low Expenditures			
Freeport	1,666	2,075	61.5
Oceanside	1,632	1,857	53.7
Massapequa	1,546	1,833	56.6

Ratio of highest to lowest operating expense in County: 2.1:1

Ratio of highest to lowest total expense in County: 2.0:1

Ratio of highest to lowest professional staff in County: 1.6:1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-12

RANGE IN OPERATING EXPENSE PER PUPIL, TOTAL EXPENSE PER PUPIL,

AND PROFESSIONAL STAFF PER 1000 PUPILS (WADA) IN SUFFOLK COUNTY 1974-1975

	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)	Professional Staff Per 1000 Pupil (WADA)
High Expenditures			
Fishers Island	$ 3,914	$ 5,530	155.3
Amagansett	3,208	6,310	110.1
Bridgehampton	3,040	3,679	94.6
Low Expenditures			
South Manor	1,256	3,304	54.2
E. Moriches	1,241	2,383	55.4
East Quogue	1,170	3,851	57.3

Ratio of highest to lowest operating expense in County: 3.3:1

Ratio of highest to lowest total expense in County: 4.5:1

Ratio of highest to lowest professional staff in County: 2.9:1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-12a

(Districts Over 1,000 Pupils)

RANGE IN OPERATING EXPENSE PER PUPIL, TOTAL EXPENSE PER PUPIL,

AND PROFESSIONAL STAFF PER 1,000 PUPILS (WADA) IN SUFFOLK COUNTY 1974-1975

	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)	Professional Staff Per 1,000 Pupil (WADA)
High Expenditures			
East Hampton	$ 2,417	$ 2,992	67.46
Cold Spring Harbor	2,328	2,800	67.29
Shoreham-Wading River	2,309	3,205	74.46
Low Expenditures			
Sachem	1,427	1,777	55.99
Mattituck	1,408	1,970	56.88
Miller Place	1,395	1,946	55.20

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-13

RANGE IN OPERATING EXPENSE PER PUPIL, TOTAL EXPENSE PER PUPIL,
AND PROFESSIONAL STAFF PER 1000 PUPILS (WADA) IN WESTCHESTER COUNTY 1974-1975

	Operating Expense Per Pupil (WADA)	Total Expense Per Pupil (WADA)	Professional Staff Per 1000 Pupil (WADA)
High Expenditures			
Pocantico Hills	$ 4,215	$ 7,007	100.8
Bronxville	2,637	2,701	69.9
Elmsford	2,589	3,331	80.0
Low Expenditures			
Peekskill	1,660	2,357	60.6
Mount Pleasant	1,535	2,071	53.9
White Plains	2,386	2,829	65.2

Ratio of highest to lowest operating expense in County: 3.7:1
Ratio of highest to lowest total expense in County: 3.4:1
Ratio of highest to lowest professional staff in County: 2.4:1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-14

STAFFING PATTERNS IN ALBANY COUNTY BY EXPENDITURE CATEGORY

	Professional Staff Per 1000 Pupils (WADA)	Classroom Teachers Per 1000 Pupils (WADA)	Administrative Staff Per 1000 Pupils (WADA)	Pupil Personnel Service Per 1000 Pupils (WADA)	Paraprofessional Staff Per 1000 Pupils (WADA)
High Expenditures					
Menands	85.36	72.95	7.09	5.32	5.32
Bethlehem	62.01	52.38	4.74	4.89	6.73
Maplewood	78.25	71.37	6.26	.63	6.26
Low Expenditures					
Cohoes	57.48	46.41	5.56	5.52	8.68
Voorheesville	53.42	47.56	3.67	2.19	5.31
Berne-Knox-Wes	53.06	46.71	3.56	2.78	4.85

Ratio of highest to lowest professional staff in County: 1.6:1
Ratio of highest to lowest classroom teachers in County: 1.6:1
Ratio of highest to lowest administrative staff in County: 3.0:1
Ratio of highest to lowest pupil personnel services in County: 8.8:1
Ratio of highest to lowest paraprofessional staff in County: 25.5:1*

*The denominator was the lowest non-zero figure

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table III-15

STAFFING PATTERNS IN NASSAU COUNTY BY EXPENDITURE CATEGORY

	Professional Staff Per 1000 Pupils (WADA)	Classroom Teachers Per 1000 Pupils (WADA)	Administrative Staff Per 1000 Pupils (WADA)	Pupil Personnel Service Per 1000 Pupils (WADA)	Paraprofessional Staff Per 1000 Pupils (WADA)
High Expenditures					
Great Neck	78.90	63.87	8.91	6.13	6.35
Roslyn	80.57	67.15	7.30	6.12	11.70
Manhasset	74.37	59.42	8.17	6.79	10.04
Low Expenditures					
Freeport	61.52	49.54	6.54	5.44	7.42
Oceanside	53.72	46.99	3.97	2.75	5.44
Massapequa	56.59	48.73	4.08	3.78	-

Ratio of highest to lowest professional staff in County: 1.5:1
Ratio of highest to lowest classroom teachers in County: 1.5:1
Ratio of highest to lowest administrative staff in County: 3.1:1
Ratio of highest to lowest pupil personnel services in County: 3.3:1
Ratio of highest to lowest paraprofessional staff in County: 58.5:1*

*The denominator was the lowest non-zero figure

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table III-16

STAFFING PATTERNS IN SUFFOLK COUNTY BY EXPENDITURE CATEGORY

	Professional Staff Per 1000 Pupils (WADA)	Classroom Teachers Per 1000 Pupils (WADA)	Administrative Staff Per 1000 Pupils (WADA)	Pupil Personnel Service Per 1000 Pupils (WADA)	Paraprofessional Staff Per 1000 Pupils (WADA)
High Expenditures					
Fishers Island	155.32	133.92	9.80	11.60	4.90
Amagansett	110.15	98.28	9.49	2.37	23.72
Bridgehampton	94.59	79.74	11.14	3.71	14.86
Low Expenditures					
South Manor	54.22	45.73	8.23	0.26	3.66
East Moriches	55.37	53.32	1.93	0.12	0.0
East Quogue	57.31	52.28	3.35	1.68	0.0

Ratio of highest to lowest professional staff in County: 3.1:1
Ratio of highest to lowest classroom teachers in County: 3.0:1
Ratio of highest to lowest administrative staff in County: 7.1:1*
Ratio of highest to lowest pupil personnel services in County: 96.7:1*
Ratio of highest to lowest paraprofessional staff in County: 62.4:1*

*The denominator was lowest non-zero figure

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table III-16a

(Districts Over 1,000 Pupils)

STAFFING PATTERNS IN SUFFOLK COUNTY BY EXPENDITURE CATEGORY

	Professional Staff Per 1000 Pupils (WADA)	Classroom Teachers Per 1000 Pupils (WADA)	Administrative Staff Per 1000 Pupils (WADA)	Pupil Personnel Service Per 1000 Pupils (WADA)	Paraprofessional Staff Per 1000 Pupils (WADA)
High Expenditures					
East Hampton	67.46	58.09	4.87	4.50	0
Cold Spring Harbor	67.29	54.46	6.15	6.28	5.27
Shoreham-Wading River	74.46	64.60	7.08	2.78	7.15
Low Expenditures					
Sachem	55.99	49.61	2.37	4.01	1.44
Mattituck	56.88	51.42	2.26	3.20	0.38
Miller Place	55.20	46.59	4.68	3.92	1.53

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table III-17

STAFFING PATTERNS IN WESTCHESTER COUNTY BY EXPENDITURE CATEGORY

	Professional Staff Per 1000 Pupils (WADA)	Classroom Teachers Per 1000 Pupils (WADA)	Administrative Staff Per 1000 Pupils (WADA)	Pupil Personnel Service Per 1000 Pupils (WADA)	Paraprofessional Staff Per 1000 Pupils (WADA)
High Expenditures					
Pocantico Hills	100.76	80.64	7.54	12.57	10.06
Bronxville	69.94	58.1	4.80	7.03	.34
Elmsford	80.02	66.68	7.39	5.96	6.67
Low Expenditures					
Peekskill	60.57	50.04	5.72	4.81	5.54
Mount Pleasant	53.93	46.60	4.55	2.77	2.25
White Plains	65.24	53.21	7.17	4.86	10.19

Ratio of highest to lowest professional staff in County: 1.9:1
Ratio of highest to lowest classroom teachers in County: 1.7:1
Ratio of highest to lowest administrative staff in County: 3.1:1
Ratio of highest to lowest pupil personnel services in County: 5.3:1
Ratio of highest to lowest paraprofessional staff in County: 59.2:1

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table III-18

TEACHER RELATED VARIABLES IN ALBANY COUNTY BY EXPENDITURE CATEGORY

	Median Teacher Salary	Median Teacher Experience	Percentage With Masters Degree or Above	Percentage Temporary Certified Teachers
High Expenditure				
Menands	$ 15,000	14.0	72.7	18.2
Bethlehem	15,500	11.0	57.0	16.2
Maplewood	13,437	12.0	41.7	25.0
Low Expenditure				
Cohoes	10,955	8.0	42.0	29.0
Voorheesville	12,608	7.0	44.4	38.38
Berne-Knox-Wes	11,010	7.0	33.8	36.48

Ratio of highest to lowest median teacher salary in County: 1.7:1*

Ratio of highest to lowest median teacher experience in County: 2.3:1

Ratio of highest to lowest percentage with Master's degree in County: 2.5:1

Ratio of highest to lowest percentage temporary certified staff in County: 3.1:1

*denominator is largest non-zero figure

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-19

TEACHER RELATED VARIABLES IN NASSAU COUNTY BY EXPENDITURE CATEGORY

	Median Teacher Salary	Median Teacher Experience	Percentage With Masters Degree or Above	Percentage Temporary Certified Teachers
High Expenditure				
Great Neck	$ 20,387	15.0	76.9	11.2
Roslyn	20,406	14.0	74.0	9.3
Manhasset	17,800	10.0	79.5	13.2
Low Expenditure				
Freeport	14,557	7.0	54.7	29.7
Oceanside	18,358	14.0	77.8	10.9
Massapequa	15,325	11.0	61.2	15.8

Ratio of highest to lowest median teacher salary in County: 1.6:1*

Ratio of highest to lowest median teacher experience in County: 3.0:1

Ratio of highest to lowest percentage with Master's degree in County: 2.0:1

Ratio of highest to lowest percentage temporary certified staff in County: 12.3:1

*denominator is largest non-zero figure

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-20

TEACHER RELATED VARIABLES IN SUFFOLK COUNTY BY EXPENDITURE CATEGORY

	Median Teacher Salary	Median Teacher Experience	Percentage With Masters Degree or Above	Percentage Temporary Certified Teachers
High Expenditure				
Fishers Island	$ 15,717	6.0	40.0	25.0
Amagansett	15,526	15.0	45.5	13.3
Bridgehampton	19,054	12.0	34.8	13.0
Low Expenditure				
South Manor	11,795	3.0	33.3	50.0
East Moriches	12,970	5.0	27.6	26.7
East Quogue	14,947	8.0	28.6	16.7

Ratio of highest to lowest median teacher salary in County: 1.7:1

Ratio of highest to lowest median teacher experience in County: 5.0:1

Ratio of highest to lowest percentage with Master's degree in County: 6.3:1*

Ratio of highest to lowest percentage temporary certified staff in County: 6.0:1

*denominator is largest non-zero figure

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-20a

(Districts Over 1,000 Pupils)

TEACHER RELATED VARIABLES IN SUFFOLK COUNTY BY EXPENDITURE CATEGORY

	Median Teacher Salary	Median Teacher Experience	Percentage With Masters Degree or Above	Percentage Temporary Certified Teachers
High Expenditures				
East Hampton	$ 19,148	14	38.7	18.08
Cold Spring Harbor	19,204	13	64.1	14.71
Shoreham-Wading River	14,250	7	47.3	33.62
Low Expenditures				
Sachem	14,040	5	38.7	43.93
Mattituck	13,675	8	36.6	25.00
Miller Place	13,180	6	48.6	31.80

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

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Table III-21

TEACHER RELATED VARIABLES IN WESTCHESTER COUNTY BY EXPENDITURE CATEGORY

	Median Teacher Salary	Median Teacher Experience	Percentage With Masters Degree or Above	Percentage Temporary Certified Teachers
High Expenditure				
Pocantico Hills	$ -	12.0	82.4	11.8
Bronxville	20,625	13.0	87.2	8.1
Elmsford	15,393	10.0	50.0	19.4
Low Expenditure				
Peekskill	15,107	8.0	41.1	28.2
Mount Pleasant	15,997	8.0	61.1	29.5
White Plains	-	13.0	71.5	13.3

Ratio of highest to lowest median teacher salary in County: 1.4:1*

Ratio of highest to lowest median teacher experience in County: 1.75:1

Ratio of highest to lowest percentage with Master;s degree in County: 2.1:1

Ratio of highest to lowest percentage temporary certified staff in County: 4.7:1

*denominator is largest non-zero figure

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-22

ESTIMATED TEACHER RELATED VARIABLES BY

TYPE OF DISTRICT

NEW YORK CITY

Median Teacher Salary	$ 16,850
Median Teacher Experience	8.0
Percentage Masters Degree and Above	56.6
Percentage Teachers with Temporary Certificate	30.3

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table III-23

STAFF VARIABLES--A COMPARISON BETWEEN

LEVITTOWN AND NASSAU COUNTY

Staff Variables	Levittown	Nassau County Districts Except Levittown	Percent Difference Column 1 & 2
Total Administrative Staff Per 1000 Pupils (WADA)	5.32	5.57	-4%
Pupil Personnel Services Per 1000 Pupils (WADA)	4.11	5.23	-21
Total Classroom Teachers Per 1000 Pupils (WADA	50.09	53.65	-7
Total Paraprofessionals Per 1000 Pupils (WADA)	1.80	3.44	-48
Total Professionals Per 1000 Pupils (WADA)	59.52	64.44	-8
Median Teacher Salary	$17,559.	$17,356	1
Median Teacher Experience	15.0	12.25	22

Source: New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

CHAPTER IV

TECHNICAL INFORMATION

CLASSIFICATION OF DISTRICTS

The intervals used in this analysis of the relationship between property wealth and expenditures and among expenditures and various input variables were selected on the basis of their prior use in New York State reports. The property valuation intervals represent the currently anticipated categories to be used in the 1974-75 basic fiscal data report (see Table IV-1). The change in intervals from the 1973-74 edition were based on a discussion with Mr. David Bilmeyer, who is in charge of preparing the new edition. Although not presented we also completed computer runs using seven intervals with approximately 100 districts per interval. The patterns and relationships did not change under this assumption.

The operating expense intervals were adapted from the State Education Department Basic Fiscal Data Computer run 1973-74. A category below $1,000 per pupil was created and a minor modification in the upper two categories was made . The latter was completed to reflect the skewness in the actual distribution of districts between $2,000 and $3,000. As in the case of

Table IV-1

CLASSIFICATION OF DISTRICTS

Full Value Of Property Per Pupil (RWADA)	Number of Districts in Category	Number of Pupils* (WADA) in Category
Under $20,000	58	90,000
$20,000-$27,999	149	350,000
$28,000-$35,999	133	503,000
$36,000-$43,999	97	405,000
$44,000-$51,999	69	317,000
$52,000-$59,999	46	215,000
$60,000-$67,999	30	104,000
$68,000-$75,999	26	79,000
$76,000 and above	96	236,000

* Rounded to the nearest thousand.

Source: Official New York State Education Department data compiled and analyzed by the Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table IV-1 (continued)

Full Value Of Property Per Pupil (RWADA)	Number of Districts in Category	Number of Pupils* (WADA) in Category
Operating Expense Per Pupil (WADA)		
Under $1,000	8	14,000
$1,000-$1,199	210	384,000
$1,200-$1,399	210	584,000
$1,400-$1,599	83	447,000
$1,600-$1,799	66	405,000
$1,800-$1,999	45	285,000
$2,000-$2,499	62	198,000
$2,500 and above	19	37,000

* Rounded to the nearest thousand.

valuation, computer runs were completed with an equal number of districts per category. The patterns and relationships described in this document were at least as strong with these intervals and in some cases stronger.

Following generally accepted practice, New York City was isolated in the analysis. That is, it was eliminated prior to classification of the districts by both valuation and operating expense, and appears separately.

DATA SOURCES AND METHODOLOGY

The data elements used in these analyses were taken from the following sources:

(A) Catalog of Information Elements in the Consolidated Data Base 1974-75 from the New York State Education Department.

(B) School District Basic Fiscal Data Tape 1974-75 of the Associate Commissioner for Research, Planning and Evaluation, New York State Education Department.

(C) Dr. John Stiglmeier of the New York State Education Department Information Center on Education, Albany, N. Y., and his associate Mr. Bob Scalise. These gentlemen clarified some of the data from (A) above and also provided 1973-74 values for New York City for which 1974-75 data was not available.

(D) Dr. John Polley of the New York State Education Department and his associates Mr. Dave Billmeyer and Mr. Charles Hunter who provided clarification of the interpretation of (B) above and the derivation of means of groups of school districts.

When the preparation of the tables required deriving means for groups of districts, such as intervals in a frequency distribution, the variables were weighted by their denominators. For example, each district's Full Value per RWADA was weighted by its RWADA. This is in accord with the preparation of similar tables by the state (see data source (D) above). In the roster of data elements below, the weight used is indicated for each data element.

The correlations in the report are Pearson Product-Moment correlations and employ unweighted school district means. The significance of the correlations was determined from a Student's T-Test.

ROSTER OF DATA ELEMENTS

Variable	Meaning	Source	Weight
1. Full Value of Property per Pupil (RWADA)	Full equalized property valuation per Resident WADA	(B)	Resident WADA
2. Operating Expense per Pupil (WADA)	Aidable operating expense for regular day-to-day program per WADA	(B)	WADA
3. Total Expense per Pupil (WADA)	Total General Fund expense including debt service, general support, instruction, transportation, CETA programs, community programs and undistributed (mainly fringe benefits) per WADA	(B)	WADA
4. State Aid per Pupil (WADA)	Basic State Aid received plus categorical State Aids per WADA	(B)	WADA
5. State Aid as a Percentage of Total Expense	See 3. and 4.	(B)	General Fund Expense
6. Tax Rate (in mills)	Total Property Tax Items from ST-3 Financial Report divided by Full Value in Thousands	(B)	Full Value
7. Local Yield per Resident WADA	Total Property Tax Items plus Nonproperty Tax Items per Resident WADA	(B)	Resident WADA

Variable	Meaning	Source	Weight
8. Administrative Staff (total and by category) per thousand pupils (WADA)	Principals, Assistant Principals, Directors, Supervisors, Deputy, Associate and Assistant Superintendants, etc.	(A)	WADA
9. Pupil Personnel Services Staff (total and by category) per thousand pupils (WADA)	Guidance Counselors, Nurses, Psychologists, Librarians, etc.	(A)	WADA
10. Classroom Teachers (total and by category) per thousand pupils (WADA)	Regular teachers, teachers for reading, the handicapped, speech correction and physical education	(A)	WADA
11. Paraprofessionals per thousand pupils (WADA)	Teacher Aides and Library Aides	(A)	WADA
12. Total Professional Staff per thousand pupils (WADA)	Includes 8., 9. and 10.	(A)	WADA
13. Median Teacher Salary	50th percentile salary for classroom teachers	(A)	Number of classroom teachers
14. Median Teacher Experience	Median number of years of total education experience	(A)	Number of classroom teachers
15. Percentage of Teachers with Master's Degree and above	Percentage of classroom teachers with Master;s degree and above	(A)	Number of classroom teachers
16. Percentage of Teachers with Temporary Certificate	Includes 5- and 10-year Provisional, Buffalo and NYC Probationary, Buffalo Temporary and NYC Substitute	(A)	Number of classroom teachers

CORRELATIONS

Correlation represents the relationship between two variables, such as the degree to which full value property per pupil (RWADA) and operating expense per pupil are related. The correlation shows the degree to which the variables move in the same direction (a positive correlation) or in an opposite direction (a negative correlation).

A correlation coefficient can have a value between -1.00 and +1.00. In the case of full value per pupil (RWADA) and operating expense per pupil (WADA) the unweighted correlation coefficient for New York State, excluding New York City, is .71, a very strong positive relationship; that is, the higher a district's full value, the higher its operating expenditure in most cases.

Table IV-2 presents a correlation matrix of the major variables used in this analysis. They provide an additional way of understanding the importance full value property has for the school finance scheme and a district's educational offerings.

Tables IV-3 and IV-4 are correlation extracts for New York State and Nassau-Suffolk counties. The asterisks are used to indicate the statistical significance of the relationships. In almost every case, the correlation coefficient is strongly significant at the .01 level; a two asterisk significance implies that the chance of this occurring at random is one in one hundred.

Table IV-2

CORRELATION MATRIX-MAJOR VARIABLES

	FV/RW	OP EX/W	ST AID/W	TAX RATE	L YLD/RW	TCH T/KW	PRO/KW	TCHR SAL
OP EX/W	0.7141**							
ST AID/W	-0.5973**	-0.5502**						
TAX RATE	-0.1081**	0.4841**	-0.1441**					
L YLD/RW	0.8151**	0.9262**	-0.7237**	0.3873**				
TCH T/KW	0.6895**	0.6007**	-0.2783**	-0.0143	0.5840**			
PRO/KW	0.7027**	0.6944**	-0.3292**	0.0868*	0.6627**	0.9705**		
TCHR SAL	0.3833**	0.7661**	-0.4772**	0.6113**	0.7256**	0.1142**	0.2122**	
% MA	0.2298**	0.6205**	-0.4355**	0.5828**	0.5763**	0.0147	0.1202**	0.8024**

* Probability of larger correlation is 0.05
** Probability of larger correlation is 0.01
\+ Excluding New York City

LEGEND

FV/RW - Full Value of Property Per Pupil (RWADA)
OP EX/W - Operating Expense Per Pupil (WADA)
ST AID/W - State Aid Per Pupil (WADA)
TAX RATE - Tax Rate
L YLD/RW - Local Yield Per Pupil (RWADA)
TCJ T/KW - Total Classroom Teachers Per 1000 Pupils (WADA)
PRO/KW - Professional Staff Per 1000 Pupils (WADA)
TCJR SAL - Median Teacher Salary

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey

Table IV-3

NEW YORK STATE EDUCATION VARIABLE CORRELATION EXTRACT

	Full Value Of Property Per Pupil (RWADA)	Operating Expense Per Pupil (WADA)
Full Value of Property Per Pupil (RWADA)	1.000	.71**
Operating Expense Per Pupil (WADA)	.71**	1.000
State Aid Per Pupil (WADA)	- .60**	- .55**
Local Yield Per Pupil (RWADA)	.82**	.93**
Median Family Income	.24**	.64**
Total Administrative Staff Per 1000 Pupils (WADA)	.43**	.60**
Total Pupil Personnel Services Per 1000 Pupils (WADA)	.26**	.51**
Total Classroom Teachers Per 1000 Pupils (WADA)	.69**	.60**
Paraprofessional Staff Per 1000 Pupils (WADA)	.18**	.20**
Professional Staff Per 1000 Pupils (WADA)	.70**	.69**
Median Teacher Salary	.38**	.77**
Median Teacher Experience	.21	.44
Percentage Bachelors Degree	- .25**	- .64**
Percentage Masters Degree	.23**	.62**
Percentage Temporary Certificate	- .28**	- .53**
Dropout Rate	- .19**	- .25**

** Probability of larger correlation is .01
* Probability of larger correlation is .05

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

Table IV-4

NASSAU AND SUFFOLK EDUCATION VARIABLE CORRELATION

	Full Value Of Property Per Pupil (RWADA)	Operating Expense Per Pupil (WADA)
Full Value of Property Per Pupil (RWADA)	1.000	.65**
Operating Expense Per Pupil (WADA)	.65**	1.000
State Aid Per Pupil (WADA)	- .43**	- .36**
Local Yield Per Pupil (RWADA)	.80**	.87**
Median Family Income	.20*	.37**
Total Administrative Staff Per 1000 Pupils (WADA)	.35**	.50**
Total Pupil Personnel Services Per 1000 Pupils (WADA)	.11	.54**
Total Classroom Teachers Per 1000 Pupils (WADA)	.81**	.76**
Paraprofessional Staff Per 1000 Pupils (WADA)	.29**	.37**
Professional Staff Per 1000 Pupils (WADA)	.77**	.82**
Median Teacher Salary	- .03	.47**
Median Teacher Experience	.01	.45
Percentage Bachelors Degree	.36**	- .25**
Percentage Masters Degree	- .49**	.18
Percentage Temporary Certificate	- .07	- .41**
Dropout Rate	- .12	- .23*

** Probability of larger correlation is .01
* Probability of larger correlation is .05

Source: Official New York State Education Department data compiled and analyzed by Education Policy Research Institute, Educational Testing Service, Princeton, New Jersey.

GLOSSARY OF TERMS

Total Expenditures	- Expenditures for the total school program from the district's General, Federal, and Special State Aid Program Funds, plus Capital Fund and Repair Reserve Expenditures approved as operating expenses.
Approved Operating Expenditures	- Expenditures for the regular day-to-day program. Excluded are expenditures for capital outlay and debt service, transportation of pupils, services from a County Vocational and Extension Board or Board of Cooperative Educational Services, tuition payments, interfund transfers, and expenses which do not conform to law or regulations. Revenues excluded are Federal and special State aids, rentals, sales and fees, and proceeds of borrowings.
Total State Aid	- The sum total of all State aid paid pursuant to the provisions of sections 3602, 3602a, 1104, 909, and 1958, 701 of the education law.
Tax Levy	- Local revenues raised by tax for school purposes, including property and non-property tax revenues.
Tax Rate	- The tax levy divided by the full valuation of real property, expressed as a rate per $1,000 of full valuation.
Full Value of Taxable Real Property	- Total assessed valuation of property on the tax rolls within the district adjusted by the State equalization rate determined for such rolls.
Pupils	- Weighted average daily attendance (WADA)-- full day kindergarten and first through sixth grade average daily attendance, plus 1/2 day kindergarten average daily attendance, plus 1-1/4 seventh through twelfth grade average daily attendance.
	- Resident weighted average daily attendance (RWADA)
Major Districts	- Districts having eight or more teachers.

Administrative Staff

Deputy, Associate and Assistant Superintendents	- Assistant District Principal; Executive Deputy Superintendent; Deputy or Associate Superintendent - General, for Elementary Education, Secondary Education, Vocational Education, Administration, Business, Curriculum, Instruction, Personnel and/or Recruitment, Research, Other Deputy or Associate Superintendent; Assistant Superintendent - General, for Elementary Education, Secondary Education, Vocational Education, Administration, Business, School Supplies, Curriculum, Instruction, Personnel and/or Recruitment, Research, Integration and/or Human Relations, Public Information Services, Pupil Personnel Services, Adult Education, Other Assistant Superintendent.
Directors, Coordinators, Supervisors, Department Heads	- Director or Coordinator of Early Childhood Education, Elementary Education, Secondary Education, Vocational Education, Curriculum, Instruction, Personnel and/or Recruitment, Research, Neighborhood School Program, Civil Defense, Central Zoning, Cooperative Education, Audit, Inservice Training, Integration and/or Human Relations, State and/or Federally Aided Programs, Publications, Data Processing, Community Centers, Library Services, Public Information Services; Director, Supervisor or Department Head of Audio Visual Services, Mentally Handicapped Program, Emotionally Handicapped Program, Physically Handicapped Program, Reading, English Foreign Languages - Overall Responsibility, Bilingual Education, Mathematics, Science, Social Studies, Art, Health Education, Safety Education, Physical Education and Recreation, Music, Agriculture, Business Education, Distributive Education, Home Economics, Industrial Arts, Trade and Technical Education, Humanities, Adult Education; Other Director, Coordinator, Supervisor, or Department Head.

Principals and Assistant Principals	-	Principal or Assistant Principal of Elementary School, Middle School, Junior High School, Senior High School, Special School (for the deaf, blind, handicapped, etc.) or combinations thereof.
Other Administrative Staff	-	Superintendent; District Principal; Business Official; Administrative Assistant; Assistant Director or Coordinator of Elementary Education, Secondary Education, Vocational Education, Curriculum, Instruction, Personnel and/or Recruitment, Research, All Day Neighborhood School Program, Inservice Training, State and/or Federally Aided Programs, Other Assistant Director or Coordinator; Research Associate; Research Psychologist; Research Assistant; Member of Board of Examiners; Methods Analyst; Curriculum Writer; Teacher Trainer; Assistant Director or Other Nonclassroom Staff Member in Audio Visual Services, Data Processing, Community Centers or Services, Public Information Services, Prekindergarten, Kindergarten, Common Branch, Early Childhood Education, Mentally Handicapped Program, Emotionally Handicapped Program, Physically Handicapped Program, Reading, English, Foreign Languages, Bilingual Education, Mathematics, Science, Social Studies, Art, Health Education, Safety Education, Physical Education and Recreation, Music, Agriculture, Business Education, Distributive Education, Home Economics, Industrial Arts, Trade and Technical Education, Humanities, Adult Education, Other Subject Area.
<u>Pupil Personnel Services</u>		
Guidance Counselors	-	Supervising Guidance Counselor (Multi-Building); Supervising Guidance Counselor (Single Building); Elementary School Counselor; Secondary School Counselor.

Nurses	-	Supervising School Nurse - Teacher; School Nurse - Teacher.
Psychologists	-	Supervising School Psychologist; Chief School Psychologist; School Psychologist.
Librarian		
Other Pupil Personnel Services	-	Assistant Director of Library or Other Library Administrator; Pupil Personnel Services Administrator; Director or Coordinator of Pupil Personnel Services; Administrative Assistant for Pupil Personnel Services; District Supervising Attendance Officer; Supervising Attendance Teacher; Attendance Teacher; Supervising School Social Worker; School Social Worker; Director of Guidance; Assistant Director of Guidance; Guidance Teacher; Director of School Medical Services; Assistant Director of School Medical Services; Consulting Psychiatrist; Other Pupil Personnel Services.

Classroom Teachers

Handicapped	-	Teachers of Educable Mentally Retarded; Preprimary, Primary, Intermediate, Junior High, Senior High, Other; Teachers of Trainable Mentally Retarded; Preprimary, Primary, Intermediate, Junior High, Senior High, Other; Teachers of Emotionally Handicapped: Preschool, Elementary, Junior High, Senior High, Resource Room, Itinerant Service, Home Teaching, Other; Teachers of Physically Handicapped: Visually Handicapped, Hearing Handicapped, Cerebral Palsey, Physically Limited, Brain Injured, Home Teaching, Other (non Speech Correction).
Reading	-	Developmental Reading; Corrective Reading; Remedial Reading.
Speech Correction		
Physical Education	-	Physical Education; Recreation Activities; Outdoor Education

Other Classroom Teachers - Teachers of all subject areas other than those listed above.